the Act. Ninty-eight new cases were detected and they were not liable to be assessed under the Act.

402. The entire demand of Rs. 3,624 was recovered under registration fees and Rs. 71-25 under the miscellaneous fees leaving nil balance at the close of the year.

403. *The Working of the Bombay Sales of Intoxicant Taxation Act,* 1953.—The Bombay Sales of Intoxicant Taxation Act, 1953 was operated in the four integrated districts of Hubli, Bijapur, Belgaum and Gadag by the concerned Sales Tax Officers of the respective jurisdiction during the year.

404. Out of the total 207 licence holders for disposal during the year, 9 licences were cancelled leaving a balance of 198 licence holders to be dealt with under the Act. Out of the total of 198 licence holders, 107 licence holders were assessed leaving a balance of 91 licence holders at the close of the year.

405. Out of the demand of Rs. 3,666-20, a sum of Rs. 3,522-41 was recovered, leaving a balance of Rs. 143-79 at the close of the year.

(iv) Registration and Stamps

REGISTRATION.

406. There were 19 District Registry offices and 176 Sub-Registry offices in the State, of which 154 offices were special and 22 were *ex-officio*. District Registry and Sub-Registry Offices.

407. The total number of documents registered during the year (including Yelandur Jahgir) was 4,03,499 (3,15,236). The aggregate value of all kinds of documents registered during the year amounted to Rs. 45,21,02,542-76 (Rs. 27,48,70,008-80). Registration.

408. The revenue and expenditure of the Department were Rs. 26,76,726-28 (Rs. 17,97,723-19) and Rs. 11,79,757-83 (Rs. 7,53,755-60) respectively. Receipts and Expenditure.

409. Out of 112 appeal cases for disposal during the year, 63 were disposed of. Appeals.

410. No prosecutions were launched during the year as no infringement of Registration law was reported. Prosecutions.

411. The total Registration fee foregone by the Department on account of several concessions granted by Government to Co-operative Institutions, Land Mortgage Banks and other Institutions from payment of Registration fee either in full or in part amounted to Rs. 8,47,556-32 (Rs. 4,99,933-09). Exemptions from payment of Registration Fee.

REVENUE AND FINANCE

412. A sum of Rs. 3,51,027-61 (Rs. 3,09,395-77) was collected as Records of Rights fees during the year.

Records of Rights Fees.

413. *Administration of Indian Partnership Act, 1932*:— The total number of applications received during the year for registration, filing and grant of copies etc., was 2,708, of which 142 applications under Sections 60(1), 60(2), 63(1), 63(2) of the Indian Partnership Act, 1932 were filed. The number of firms registered was 781 and the number of certified copies granted was 246. The number of searches made was 20. The total revenue realised under the Act during the year was Rs. 4,071-82.

414. *Administration of the Societies Registration Acts*:— Two hundred and sixty-four societies were registered during the year bringing the total number of registered societies under the Societies Registration Acts at the end of the year to 1,787. The total revenue realised during the year was Rs. 8,355-55.

STAMPS.

Custody and Supply of Stamps.

415. The transactions relating to the stock and issue of non-postal stamps in the Central Depot, which is under the charge of the Superintendent of Stamps, were as follows during the year :—

Particulars	No. of Stamps	Value
		Rs. nP.
1. Opening balance on 1st April 1957 (old and new design).	5,54,24,566	5,46,45,245 86
2. Receipts :—		
(i) From the Central Stamps Store, Nasik Road.	3,41,87,861	1,28,91,518 42
(ii) From the Government Press, Bangalore.	87,38,063	26,85,349 66
(iii) From the State Treasuries ...	10,29,250	1,20,457 71
Total Receipts ...	3,89,55,174	1,56,97,325 79
3. Total of 1 and 2	9,43,80,040	7,03,42,571 65
4. Issues :—		
(i) To the Government Press, Bangalore for overprinting the word "Mysore".	83,30,815	82,53,353 11
(ii) To the State Treasuries ...	6,08,24,206	1,50,74,410 40
(iii) To the Assistant Superintendent of Stamps for vending.	7,608	29,241 00
(iv) Transferred from good to damage stock.	113	920 87
	6,41,62,242	2,33,57,925 88
5 Closing balance (old plus new designs) on 31st March 1958.	3,02,17,798	4,69,84,646 27

416. A total of 2,61,922 (2,82,798) documents were impressed with stamps of the aggregate value of Rs. 3,85,048-92 (Rs. 3,16,461-28) during the year.

Private Documents.

417. Share transfer, Foreign Bill, Notorial and Broker's Note Stamps sold in the Office of the Superintendent of Stamps, Bangalore by the Assistant Superintendent of Stamps amounted to Rs. 36,482-58 (Rs. 54,085-44) during the year.

Vending of Commercial Adhesive Labels.

418. The total gross revenue from Stamps under all heads amounted to Rs. 1,39,47,884-25 during the year after deducting a sum of Rs. 16,03,891-18 as refunds made under the Stamp Act and Rules, of the value of stamp spoiled, rendered useless etc., as also under the Court Fees Act, of the value of spoiled stamps and rebates, relief etc., and adjusted on account of duty collected in the shape of stamps while registering instruments of transfers of immoveable properties situated within the limits of corporation or municipalities in the State.

Revenue and Expenditure.

419. The expenditure incurred by the Department was Rs. 1,88,592. The net revenue during the year was Rs. 1,37,59,292-25.

420. A sum of Rs. 1,06,798-32 was awarded as fees by the several Sub-Courts during the year. A sum of Rs. 35,711-51 was recovered and a sum of Rs. 23,912-58 was remitted as irrecoverable during the year. The year closed with a balance of Rs. 3,99,218-68.

Institution Fees in Pauper Suits.

421. No prosecution for the evasion of Stamp duty under the provision of the Mysore Stamp Act was instituted during the year.

Prosecutions.

(v) The Motor Spirit (Taxation on Sales) Acts.

422. Prior to the introduction of the uniform Act from 1st October 1957, the following Acts were in force in the different integrated areas of the State :—

(1) The Madras Sales of Motor Spirit Tax Act, 1939 (Madras Act VI of 1939), was in force in the Madras integrated area of the State.

(2) The Mysore Motor Spirit (Taxation on Sales) Act, 1949 (Mysore Act XLIX of 1949), was in force in the old Mysore area.